

<div style="text-align: center;"> <b>Mark J. Carrillo</b>  <b>Bernalillo County</b>  <b>Assessor</b> </div> <div style="text-align: center; font-size: small;"> P.O. Box 27108  Albuquerque, New Mexico 87125  505-222-3700 </div>		UPC # _____  Name and Address of Owner: _____  			<b>FILED:</b>  <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Manufactured Home  <input type="checkbox"/> Agriculture <input type="checkbox"/> Vacant Land <input type="checkbox"/> Personal Property			
Date Received: _____ By: _____  Legal Description: _____  <b>FORMAL PROTEST BOARD SCHEDULE</b> <b>YOU ARE HEREBY SCHEDULED FOR A</b> <b>FORMAL HEARING BEFORE THE VALUATION</b> <b>PROTEST BOARD (7-38-24 NMSA). I</b> <b>UNDERSTAND THIS PROTEST MAY BE</b> <b>RESOLVED BEFORE THIS HEARING DATE:</b>  Hearing Date: _____ Hearing Time: _____  _____ _____ _____ _____ 		Situs Address: _____  Phone Number: _____ (O) _____ (H)  (PLEASE PRINT) Name Authorized Agent (if different from Owner), Appraiser License or Cert. #. Letter of Authorization must be attached. COMPLETE Mailing Address (Include City, State & Zip Code)  _____ _____ _____ _____ 			REASON FOR PROTEST			
					<input type="checkbox"/> Real Property/Manufactured Home valuation In excess of market value <input type="checkbox"/> Limitation on increase of valuation (3%)  <input type="checkbox"/> Allocation of valuation to Governmental units <input type="checkbox"/> Limitation on increase of valuation(65/18) <input type="checkbox"/> Livestock <input type="checkbox"/> Denial of Exemption(s)  <input type="checkbox"/> Agricultural Special Method <input type="checkbox"/> Denial of Classification			
Please Fill In Information Below Completely								
A. Total Assessor's Value (As shown on Notice of Value) \$ _____  B. Total Property Owner's Value (Based on Market Year) \$ _____  C. Protested Amount (Difference Between A & B) \$ _____								
WITHDRAWAL								
<p>I certify that the foregoing statement and information are true, accurate, and complete to the best of my knowledge. I understand that the Assessor, upon receipt of the petition, is required to schedule a hearing before the Bernalillo County Valuation Board.</p> <p>7-36-15(B) NMSA 1995. Unless a method or methods of valuation are authorized in Sections 7-36-20 through 7-36-33 NMSA 1978, the value of property for property taxation purposes shall be its market value as determined by application of the sales of comparable property, income or cost methods of valuation or any combination of these methods. In using any of the methods of valuation authorized by this subsection, the valuation authority shall apply generally accepted appraisal techniques.</p> <p>SIGNATURE OF OWNER OR AUTHORIZED AGENT: _____ Date: _____</p>							If you wish to withdraw your protest anytime, you may do so by signing below, date and mail to the above address. <b>I HEREBY WITHDRAW THIS PROTEST:</b>  Signature: _____  Date: _____	
FOR OFFICE USE ONLY    DO NOT WRITE BELOW THIS SPACE								
ENTRY: _____	TOTAL	LAND	AG	BLDG	MISC	Y/N	AREA	
DATE: _____	ASMT \$							
TRANSLOG: _____	CHANGE \$						CLASS	
DATE: _____								
CLEARLY STATE REASON FOR CHANGE: _____ _____ _____ _____ 							NBHD# _____  AGENT ID _____  LUC _____  WORKED BY: _____  SUPERVISOR INITIALS: _____ DATE: _____	
REMARKS: _____ _____ _____ _____ 								
Value change before hearing (INT): _____								

ORIGINAL

## Protest Guidelines-NMSA Statute

### 7-38-24. PROTESTING VALUES, CLASSIFICATION, ALLOCATION OF VALUES AND DENIAL OF EXEMPTION DETERMINED BY THE COUNTY ASSESSOR.

- A. A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption by filing a petition with the assessor. Filing a petition in accordance with this section entitles the property owner to a hearing on his protest.
- B. Petitions shall:
- (1) be filed with the county assessor no later than thirty days after the mailing by the assessor of the notice of valuation;
  - (2) state the property owner's name and address and the description of the property;
  - (3) state why the property owner believes the value, classification, [the] allocation of value or denial of a claim of an exemption is incorrect and what he believes the correct value, classification, allocation of value or exemption to be; and
  - (4) state the value, classification, allocation of value exemption that is not in controversy.
- C. Upon receipt of the petition, the county assessor shall schedule a hearing before the county valuation protests board and notify the property owner by certified mail of the date, time and place that he may appear to support his petition. The notice shall be mailed at least fifteen days prior to the hearing date.
- D. The assessor may provide for an informal conference on the protest before the hearing.

[Laws 1981, Chapter 37, Section 73]

### Agent Authorization

I, \_\_\_\_\_ hereby authorize  
owner's name (printed)

\_\_\_\_\_, to act on my behalf as my authorized  
agent's name (printed)

Representative on the property known as UPC # \_\_\_\_\_

\_\_\_\_\_  
owner's signature

\_\_\_\_\_  
date